

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 109, Refuse Collection

| | FY 2002 Actual | FY 2003 Adopted Budget Plan | FY 2003 Revised Budget Plan | FY 2004 Advertised Budget Plan |
|---|---------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| Beginning Balance¹ | \$14,567,446 | \$12,064,509 | \$12,611,029 | \$9,931,142 |
| Revenue: | | | | |
| Interest on Investments | \$384,786 | \$276,919 | \$276,919 | \$140,282 |
| Residential and General Collections: | | | | |
| Household Levy ² | \$8,138,970 | \$8,167,530 | \$8,167,530 | \$8,423,100 |
| Miscellaneous | 353,923 | 292,398 | 292,398 | 255,057 |
| SWRRC Program | 170,119 | 184,500 | 184,500 | 0 |
| Sale of Equipment | 66,586 | 24,500 | 24,500 | 63,300 |
| Subtotal | \$8,729,598 | \$8,668,928 | \$8,668,928 | \$8,741,457 |
| County Agency Routes: | | | | |
| Miscellaneous Agencies | \$911,578 | \$1,059,503 | \$1,059,503 | \$1,088,934 |
| Sale of Equipment | 24,133 | 14,500 | 14,500 | 0 |
| Miscellaneous | 101,369 | 113,975 | 113,975 | 119,305 |
| Subtotal | \$1,037,080 | \$1,187,978 | \$1,187,978 | \$1,208,239 |
| General Fund Programs: | | | | |
| Community Cleanup | \$24,678 | \$29,716 | \$29,716 | \$31,131 |
| Health Department Referrals | 1,677 | 4,692 | 4,692 | 2,223 |
| Evictions | 12,302 | 22,034 | 22,034 | 15,547 |
| Court Ordered/Mandated | 36,216 | 18,432 | 18,432 | 29,369 |
| Subtotal | \$74,873 | \$74,874 | \$74,874 | \$78,270 |
| Other Collection Revenue: | | | | |
| Leaf Collection | \$381,708 | \$347,393 | \$347,393 | \$412,442 |
| Miscellaneous | 8,328 | 9,782 | 9,782 | 7,539 |
| State Litter Funds | 95,300 | 0 | 0 | 0 |
| Fairfax Fair | 22,573 | 23,758 | 23,758 | 24,864 |
| Subtotal | \$507,909 | \$380,933 | \$380,933 | \$444,845 |
| Recycling Operations: | | | | |
| Program Support ³ | \$820,124 | \$1,099,630 | \$1,099,630 | \$1,130,253 |
| Sale of Materials | 99,001 | 99,782 | 99,782 | 104,665 |
| Miscellaneous | 193,411 | 242,873 | 242,873 | 192,584 |
| Subtotal | \$1,112,536 | \$1,442,285 | \$1,442,285 | \$1,427,502 |
| Total Revenue | \$11,846,782 | \$12,031,917 | \$12,031,917 | \$12,040,595 |
| Total Available | \$26,414,228 | \$24,096,426 | \$24,642,946 | \$21,971,737 |

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|---|---------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| Expenditures: | | | | |
| Personnel Services | \$6,379,435 | \$6,904,339 | \$6,839,301 | \$7,049,793 |
| Operating Expenses | 6,705,699 | 7,446,227 | 7,468,959 | 7,773,978 |
| Recovered Costs ⁴ | (414,222) | (432,038) | (432,038) | (461,119) |
| Capital Equipment | 1,074,330 | 463,000 | 463,000 | 998,000 |
| Capital Projects | 57,957 | 0 | 372,582 | 0 |
| Total Expenditures | \$13,803,199 | \$14,381,528 | \$14,711,804 | \$15,360,652 |
| Total Disbursements | \$13,803,199 | \$14,381,528 | \$14,711,804 | \$15,360,652 |
| Ending Balance | \$12,611,029 | \$9,714,898 | \$9,931,142 | \$6,611,085 |
| Collection Equipment Reserve ⁵ | \$692,200 | \$627,092 | \$627,092 | \$768,736 |
| Recycling Equipment Reserve | 136,156 | 173,537 | 173,537 | 176,068 |
| PC Replacement Reserve ⁶ | 65,400 | 15,700 | 15,700 | 42,000 |
| Unreserved Balance⁷ | \$11,717,273 | \$8,898,569 | \$9,114,813 | \$5,624,281 |
| Levy per Household Unit | \$210/Unit | \$210/unit | \$210/unit | \$210/unit |

¹ In order to account for Governmental Accounting Standards Board changes in the treatment of the year-end accrual of compensated absences, a restatement of the FY 2002 beginning balance for Fund 109, Refuse Collection and Recycling Operations is reflected. This adjustment results in an increase in the FY 2002 beginning balance in the amount of \$59,633 and a one-time savings to the fund. The beginning balance audit adjustment has been included in the FY 2002 Comprehensive Annual Financial Report (CAFR). Details of the adjustments will be included in the FY 2003 Third Quarter Package.

² The FY 2004 levy/collection fee per household unit will remain at \$210 per unit. Although the Refuse Collection levy is separate and not a real estate tax, it is included on and collected as part of the County's real estate tax bill. This amount does not include approximately 440 units which will be billed directly by the agency.

³ The estimate for Program Support is calculated using the projected level of expenditures for recycling operations as conducted in Fund 109, Refuse Collection and Recycling Operations, and offset by revenue received from the sale of recycled materials.

⁴ Recovered Costs represents billings to Fund 108, Leaf Collection, for its share of the total administrative costs for Agency 46, Division of Refuse Collection and Recycling Operations. Also included is an amount billed to Fund 110, Refuse Disposal, for administrative costs for the recycling program, as coordinated in Fund 109, Refuse Collection and Recycling Operations.

⁵ Funds reserved for equipment replacement are not encumbered based on normal accounting practices but are allocated at a future date for equipment purchases. The requirements for Collection Operations are funded through the collection revenue received in Fund 109, Refuse Collection and Recycling Operations, while requirements for Recycling Operations are provided as a component of the Program Support.

⁶ The PC Replacement Reserve was established to provide funding for the timely replacement of obsolete computer equipment.

⁷ The Unreserved Ending Balance is utilized to offset potential increases in the refuse disposal fee. Utilization of the balance in Fund 109, Refuse Collection and Recycling Operations, effectively allows the agency to absorb those fee adjustments, while not increasing the refuse collection levy.

FY 2004 Summary of Capital Projects

Fund: 109 Refuse Collection and Recycling Operations

| Project # | Description | Total Project Estimate | FY 2002 Actual Expenditures | FY 2003 Revised Budget | FY 2004 Advertised Budget Plan |
|--------------|------------------------------|------------------------------|-----------------------------------|------------------------------|--------------------------------------|
| 109001 | Newington Facility Expansion | \$433,038 | \$57,957.38 | \$372,582.24 | \$0 |
| Total | | \$433,038 | \$57,957.38 | \$372,582.24 | \$0 |

Project Detail Sheet

Fund Type: G10 Special Revenue Funds

Fund: 109 Refuse Collection and Recycling Operations

Project: 109001 Newington Facility Expansion

| Object | Description | Total Project Estimate | All Prior Years Actuals | FY 2002 Actual Expenditures | Current Revised Budget | FY 2004 Advertised Budget Plan | Future Years |
|--------------|--|------------------------------|-------------------------------|-----------------------------------|------------------------------|--------------------------------------|-----------------|
| 961 | County Design Engineering - Building | \$68,124.00 | \$2,498.38 | \$57,957.38 | \$7,668.24 | \$0 | \$0 |
| 962 | Inspection & Plan Review - Building | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0 | 0 |
| 963 | County Engineering Construction & Survey | 52,475.00 | 0.00 | 0.00 | 52,475.00 | 0 | 0 |
| 964 | Outside Architectural & Engineering - Building | 29,445.00 | 0.00 | 0.00 | 29,445.00 | 0 | 0 |
| 966 | Outside Construction - Building | 269,994.00 | 0.00 | 0.00 | 269,994.00 | 0 | 0 |
| 977 | Utilities Fees/Payments | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 0 | 0 |
| Total | | \$433,038.00 | \$2,498.38 | \$57,957.38 | \$372,582.24 | \$0 | \$0 |

| Location | Tax Map Reference | Location Code | District |
|---|-------------------|---------------|--------------|
| 6901 Allen Park Road | 99-2 | JN02 | Mount Vernon |
| Project 109001: This project funds the expansion of an existing breakroom at the Newington facility and will provide meeting and training space for the 120 employees who assemble daily at the facility. | | | |

| Source of Funding | |
|----------------------------|------------------|
| General Fund | \$0 |
| General Obligation Bonds | 0 |
| Transfers from Other Funds | 0 |
| Other | 433,038 |
| Total | \$433,038 |

| Completion Schedule | |
|-----------------------------------|---------------|
| Land Acquisition | N/A |
| Engineer/Architect Contract Award | April 2001 |
| Design Completion | August 2002 |
| Construction Contract Award | November 2002 |
| Construction Completion | August 2003 |